

Salvation by Imputation

Salvation by Imputation

By Robert G. Theophilus

THIS BOOKLET IS NOT TO BE SOLD. The information provided is for the benefit of former members of the congregations of the Worldwide Church of God (WCG), and of current and prospective members of God's Church.

Are Christians saved by grace or by works or is it by some other means? The Bible says that "Blessed is the man unto whom the LORD imputeth not iniquity (Psa 32:2) What does imputation have to do with salvation?

Preamble

Please Note: All comments in brackets [] or in parentheses () as well as highlighted text (bolded and/or in blue) are from the author of this study. Bible quotations are in maroon.

I think it is essential to clarify the question of the “Holy Spirit” before we begin this study. If we say that who or what is the “Holy Spirit” is the question that needs to be answered, we are starting from the assumption that there exists such a being as the Holy Spirit and that it is a separate and distinct being from God and the Word. The question which should be asked is who are the beings the Bible tell us are holy, whose composition is spirit and who have existed eternally? Either the Bible plainly tells us who are the separate and distinct beings that existed from all eternity who created all things (spirit beings and the material universe) or we have no way of getting an answer to our question.

The Holy Spirits of the God Family

The Bible tells us in Gen 1:1 that:

Gen 1:1 In the beginning God created the heaven and the earth.

The Hebrew word translated “God” is “Eloheem” which is the plural form of “Eloah which means “God”. The word “Eloheem” refers to “gods.” It is a uniplural noun like family, group, team, etc. In the beginning, there was therefore more than one God being in existence but how many were there?

Joh 1:1 In the beginning was the Word, and the Word was with God, and the Word was God.

Joh 1:2 The same was in the beginning with God.

Joh 1:3 All things were made by him; and without him was not any thing made that was made.

In the beginning when God created the heaven and the earth there was God and there was another being with God who was also God, the Word. How can these two beings both be God; isn't that impossible?

The word God indicates the kind of existence of these 2 beings: their nature is to be God in the same way that all human beings have the same human nature. However, having the same nature does not mean that all human beings constitute a single being; indeed, they are all separate and distinct beings with their own personalities. God and the Word have in common the same nature or, level and type of existence, but they are separate and distinct beings just like all human beings who have the same human nature are separate and distinct beings.

God the Father

We read in the Bible that God became a father when the Word became flesh (Php 2:5-8) by being born of woman after having been conceived in the virgin Mary by the holy spirit being called God (Luke 1:35). God from that point on became God the Father and the Word, who was born as the flesh-and-blood Jesus of Nazareth became God's Son or the Son of God. He was both fully God (his father was God and fully human (his mother was the virgin Mary).

Jesus was God the Father's only begotten son at the time when He was conceived in Mary's womb but He was not to be the only one begotten of the Father. God the Father is the holy spirit being in the Godhead that calls men to salvation.

Joh 6:44 No man can come to me, except the Father which hath sent me draw him: and I will raise him up at the last day.

Joh 6:65 And he said, Therefore said I unto you, that no man can come unto me, except it were given unto him of my Father.

Joh 18:9 That the saying might be fulfilled, which he spake, Of them which thou [God the Father] gavest me have I lost none.

1Pe 1:3 Blessed be the God and Father of our Lord Jesus Christ, which according to his abundant mercy hath begotten us again unto a lively hope by the resurrection of Jesus Christ from the dead,

God the Word and Spokesman

The Bible term for being called is to be spiritually begotten by God the Father (1Pe 1:3). When we are begotten, we become a spiritual embryo that can be born again as a glorified spirit being with eternal life. Those begotten of the holy spirit God the Father who follow their calling are then able to come to the holy spirit being called the Word and Spokesman (John 6:44; 65; 18:9) who then teaches them. The glorified Jesus-Christ as God the Father's Word and Spokesman is the holy spirit being that works in the minds of God the Father's called and chosen ones.

Joh 7:39 (But this spake he of the Spirit, which they that believe on him should receive: for the Holy Ghost was not yet given; because that Jesus was not yet glorified.)

Jesus had to first be glorified for it to be possible for Christians to have access to the holy spirit called the Word and Spokesman because the glorified Christ is the holy spirit being who works in the minds of God's saints (John 14:17) in the same way that Satan is the evil spirit that works in the minds of the children of disobedience (Eph2:2).

Joh 14:17 Even the Spirit of truth; whom the world cannot receive, because it seeth him not, neither knoweth him: but ye know him; for he [Christ] dwelleth with you, and shall be in you. [On the day of Pentecost, it would be in them and in all true Christians.]

Eph 2:2 Wherein in time past ye walked according to the course of this world, according to the prince of the power of the air, [Satan] the spirit that now worketh in the children of disobedience:

The holy spirit God the Father calls men and those who follow their calling are then taught by the holy spirit called the Word and God the Father's Spokesman.

Joh 14:26 But the Comforter, which is the Holy Ghost, whom the Father will send in my name, he shall teach you all things, and bring all things to your remembrance, whatsoever I have said unto you.

The Holy Ghost

The expression "Holy Ghost" used in the Bible is in error as there are no ghosts in the Godhead but rather 2 beings that are holy (John 17:11; Isa 6:3) and spirit (John 4:24).

Joh 17:11 And now I am no more in the world, but these are in the world, and I come to thee. Holy Father, keep through thine own name those whom thou hast given me, that they may be one, as we are.

Isa 6:3 And one cried unto another, and said, **Holy, holy, holy**, is the LORD of hosts: the whole earth is full of his glory.

Joh 4:24 **God is a Spirit: and they that worship him must worship him in spirit and in truth.**

These 2 God beings who are holy and spirit are the holy spirit beings of the God family who existed in the beginning at the creation of all things.

Joh 1:1 In the beginning was the Word, and the Word was with God, and the Word was God.

Joh 1:2 The same was in the beginning with God.

Joh 1:3 All things were made by him; and without him was not any thing made that was made.

And, the Word who was with God is before all things i.e., *nothing* existed before He created them whether made of spirit or matter.

Col 1:15 **[Christ]** Who is the image of the invisible God, the first-born of every creature:

Col 1:16 For by him [the Word who became Jesus-Christ] were all things created, that are in heaven, and that are in earth, visible and invisible, whether they be thrones, or dominions, or principalities, or powers: all things were created by him, and for him:

Col 1:17 And he is before all things, and by him all things consist.

In the beginning before anything either physical or spiritual was created, there was God and the Word who existed before all things and no other being is mentioned as having existed with them. There is no bib-

lical evidence that there ever existed a third, separate and distinct personage in the Godhead called the “Holy Spirit” who dwelt in eternity with God and the Word.

God is a Family

Throughout the Bible we can find many verses which clearly indicates the existence of family relations between God and the Word and God’s called, chosen and faithful.

Mat 11:27 All things are delivered unto me of my Father: and no man knoweth the Son, but the Father; neither knoweth any man the Father, save the Son, and he to whomsoever the Son will reveal him.

Mat 12:50 For whosoever shall do the will of my Father which is in heaven, the same is my brother, and sister, and mother.

Joh 20:17 Jesus saith unto her, Touch me not; for I am not yet ascended to my Father: but o to my brethren, and say unto them, I ascend unto my Father, and your Father; and to my God, and your God.

God is clearly a family in which many can be ultimately born again by a resurrection from the dead to eternal, glorified spirit life in God’s Kingdom.

Rom 8:29 For whom he did foreknow, he also did predestinate to be conformed to the image of his Son, that he [\[God’s Son\]](#) might be the firstborn among many brethren.

Col 1:18 And he [\[the glorified Christ\]](#) is the head of the body, the church: who is the beginning, the firstborn from the dead; that in all things he might have the preeminence.

Christ was the first to be born again by a resurrection from the dead to be followed by many brethren.

Bible Writing Convention

The practice in the Bible has been to simply use the expression “the Holy Spirit” without indicating which God personage in the Godhead the expression represents. Over time, because of this practice, just about everybody has come to believe that the Holy Spirit is a separate and distinct God being in the Godhead but, there is no single verse or group of verses in the Bible that prove the existence of such a third being in the Godhead. The words “holy” and “spirit” are adjectives that describe the nature of

God the Father and of God the Word i.e., they are holy beings made of spirit.

Whenever we encounter the expressions the “Holy Spirit” or simply the “Holy Spirit” in the Bible we must look at the context to determine of which holy spirit being of the Godhead the Bible is talking about: the holy spirit, God the Father or the holy spirit, the Word and Spokesman.

The Word is the holy spirit being in the Godhead who carries out the instructions and wishes of the holy spirit, God. He is the faithful son who seeks to do his father’s will in all things. He is the member of the God family that did the work of creating the heaven and the earth, who ruled over ancient Israel through Moses and his human successors, He is the one who became a man who suffered and died to be God the Father’s perfect sacrifice for sin and make the salvation of mankind possible, etc. and He came to reveal the Father to those who follow the Father’s calling.

Making Things Clearer

In this study, when referring to God’s spirit who, depending on the circumstances can be the holy spirit personage called God the Father or the holy spirit personage called God the Word and Spokesman, I will not capitalize either of the adjectives “holy” and “spirit”. This is in order to not perpetuate the false impression in the minds of readers that there is a 3rd being in the Godhead called the “Holy Spirit.” Instead, I will refer to either of the holy spirits in the God family as being God’s spirit without capitalizing the word “spirit” to make it plain that we are not referring to a third God being in the God family called the “Holy Spirit” but to one of the 2 God beings in the Godhead.

God’s family is presently made up of 2 holy spirit beings to which are to be added thousands and possibly millions of other holy spirit beings when God’s plan of salvation for mankind has reached its end. The saints that endure in the faith until the end of their natural human life, will be resurrected as individual holy spirit beings in God’s Kingdom when it is established.

There are two studies which you can read regarding what is the “Holy Spirit” and decide for yourself in light of the Bible-based evidence offered if such a being exists in the Godhead. These studies are: [What is the Holy Spirit? Cliff Notes Version](#) and [Who or What is the Holy Spirit?](#)

NOTE: All comments in brackets [] or in parentheses () as well as highlighted text (**bolded** and/or in **blue**) are from the author of this study. Bible quotations are in maro

In the Bible there are several verses where we find the word “imputation.” We often read over them without spending too much time trying to understand exactly what is the meaning of this word which is not commonly used in everyday conversation, if at all. Yet, really knowing what this word means will allow us to understand something very important about God’s plan of salvation for mankind.

Here are the verses where we can find the word “imputation.” In these verse the word is used as a verb i.e., to impute.

2Sa 19:19 And said unto the king, Let not my lord **impute** iniquity unto me, neither do thou remember that which thy servant did perversely the day that my lord the king went out of Jerusalem, that the king should take it to his heart.

Psa 32:2 Blessed is the man unto whom the LORD **imputeth** not iniquity, and in whose spirit there is no guile.

Rom 4:6 Even as David also describeth the blessedness of the man, unto whom God **imputeth** righteousness without works,

Rom 4:8 Blessed is the man to whom the Lord will not **impute** sin.

The word “impute” has the meaning that something is attributed, ascribed or reckoned as being part of a person though the person itself does not actually have it.

The Bible says that we are saved by grace through faith. It is something God gives us not something we provide for ourselves by our efforts to obey God.

Eph 2:8 For by grace are ye saved through faith; and that not of yourselves: it is the gift of God:

The faith that saves us is not our own human level faith; the faith that saves us is a gift from God; it is given by grace.

Eph 2:9 Not of works, lest any man should boast.

The faith needed for salvation is “not of works,” it is not given us because of anything we can do as human beings to merit it.

Human beings do not and cannot have saving faith by their own doing; God must give it to them.

But in order for us to be given this saving faith we must first fulfill a certain condition. But, even if we fulfill the condition established by God for Him to give us saving faith; God is under no obligation to give it to us. He only gives it to us because He wants to. Remember, it is by grace which means it is not by works i.e., it is not because of anything we do or can do.

Paul spent some time explaining this to the congregations of the first century Church.

Rom 11:5 Even so then at this present time also there is a remnant according to the election of grace.

Rom 11:6 And if by grace, then is it no more of works: otherwise grace is no more grace. But if it be of works, then is it no more grace: otherwise work is no more work.

What these verses are making clear is that if salvation is by grace i.e., if it is a free, unmerited gift from God (grace) — and it is — then it cannot be of works; grace cannot be something that is the result of anything we as human beings could ever do.

Grace is the opposite of works; grace cannot be the result of works as if it were grace would no longer be grace; it would no longer be a free, unmerited gift from God but something we can earn as human beings by our works of obedience to God.

The highest level of righteousness we can reach as human beings is like

filthy rags to God by comparison to His righteousness.

Isa 64:6 But we are all as an unclean thing, and all our righteousnesses are as filthy rags; and we all do fade as a leaf; and our iniquities, like the wind, have taken us away.

Whose faith is it that saves us?

Gal 2:16 Knowing that a man is not justified by the works of the law, but by the faith of Jesus Christ, even we have believed in Jesus Christ, that we might be justified by the faith of Christ, and not by the works of the law: for by the works of the law shall no flesh be justified.

This verse is simultaneously talking about two different but related things.

The Galatians before their conversion thought — and many were holding on to their former belief — that their sins were forgiven by the sacrifices commanded in the law of Moses i.e., the sacrifices that were instituted after Israel continued sinning after having received the ten commandments or God's law. Paul taught, and they would also have known, that it is not by the blood of bulls that sin is forgiven.

Heb 10:4 For it is not possible that the blood of bulls and of goats should take away sins.

A better sacrifice was needed and that sacrifice was Christ. The Galatians (as well as all true Christians throughout the centuries) have to believe that the death of Christ on the stake was that perfect sacrifice. A very major change in thinking that the Galatians had to accept.

At the same time, in this verse Paul is also explaining that God's saving grace, which does not result from the works of the law (of Moses) i.e., the performance of animal sacrifices and other symbolic rituals, can also not be earned by any human level works. Obedience to God's law, the ten commandments, while a requirement for all Christians and which is the good works that they do upon becoming converted, does not forgive sin.

One more point of great importance that needs to be brought out and which is contained in this verse is that God through Paul is telling Christians of all eras that the condition for having the faith of Christ applied or imputed to us is that we must believe in Jesus-Christ.

Gal 2:16 Knowing that a man is not justified by the works of the

law, but by the faith of Jesus Christ, **even we have believed in Jesus Christ, that we might be justified by the faith of Christ**, and not by the works of the law: for by the works of the law shall no flesh be justified.

Here Paul is saying that even “we” the apostles have believed in Jesus-Christ i.e., we have believed that Jesus of Nazareth, begotten of God the Father and born of woman under the law subject to the second death was the promised Messiah or the Christ whose death on the stake paid the penalty for the sins of mankind which is the second death from which no resurrection is possible. That’s what it means to “believe in Jesus-Christ.”

When we do so, we are then justified i.e., our sins are forgiven, we come under grace; the redemption of sin made possible through Christ’s death is then applied to us by imputation by God the Father.

It is applied to us not because we believe in Christ; it is applied to us by God the Father because He wants to do so. Our believing in Christ is the human level faith we must exercise for God to impute to us Christ’s perfect holy righteous character who was in all ways tempted as we are but without sin (Heb 4:15). Our believing in Christ does not in any way make us merit grace. We have all sinned and come short of the glory of God (Rom 3:23) and there is nothing we can do as human beings that will result in God forgiving us our sins.

The righteousness that saves us is Christ’s righteousness and we can only have it as a gift from God as there is nothing we can do as human beings to earn it.

So how does God apply Christ’s righteousness to us?

By Imputation

In the Bible we read that blessed is the man unto whom God does not impute sin or iniquity.

Psa 32:2 Blessed is the man unto whom the LORD **imputes** not iniquity, and in whose spirit *there is* no guile.

Rom 4:8 Blessed is the man to whom the Lord will not **impute** sin.

In Old Testament times the transgressions of the Israelites were imputed to an animal which was a substitute sacrifice for the transgressor of

the law; the animal died rather than the human transgressor. But animals don't and can't sin nor can they actually take on the sins of others, it is only by imputation that they can take on the sins of others. Basically, it was a symbolic physical process that illustrated a spiritual principle. The transgressor's sins were still on his own head though symbolically transferred to an animal but because the commanded ceremonial and symbolic process established for the forgiveness of sin to occur was followed, the sin was then forgiven; the human transgressor did not die. As Paul says later on in the book of Hebrews, animal sacrifices never forgave anyone's sins (Heb 10:4); it was a purely symbolic gesture and a ceremonial process to teach the Israelites the consequence of sin i.e., the death of the sinner and that a sacrifice was needed that would really make the forgiveness of sin possible. Christ would be that perfect sacrifice.

The penalty for sin is the death of the sinner unless there is a sacrifice that covers sin. In OT times, animal sacrifices were only symbolic and ceremonial and prefigured the true sacrifice to come that would effectively pardon the sins of mankind, the Lamb of God, Christ.

In New Testament times, when Christ came and died on the stake He fulfilled God's law by imputation.

God's Law Fulfilled by Imputation

What do I mean?

When Christ died upon the stake after having lived a perfect sinless life, He paid the price for the sins of all mankind. The penalty for sin is death, the death of the sinner.

Rom 6:23 For the wages of sin is death; but the gift of God is eternal life through Jesus Christ our Lord.

Christ never having sinned, died on behalf of all mankind who are all guilty of having sinned (Rom 3:23) and who are all under the penalty of the law, death.

Christ died for the sins of mankind but He never actually bore the guilt of mankind's sin; if He ever had, He could not have been the perfect, sinless sacrifice for sin. God the Father merely imputed the sins of mankind to Christ who remained sinless throughout the process.

Imputation does not mean to actually have something; it only means to

be considered as having it. The person to whom something is imputed is not actually changed by the imputation. The value and strength of the imputation process is in the person making the imputation; that person chooses to consider that another person is a certain way and then act as though he really is that way even though he is not; that's how Christians have Christ's perfect character in God's eyes if they are faithful.

Let's understand, mankind is guilty of having sinned against God the Father, the lawmaker and God the Father is the God being that can choose to impute or not Christ's perfect, righteous character to men. He alone can decide how the sins of mankind can be forgiven for the sins have been against Him and His law. If it is acceptable to Him for Christ's righteousness to be imputed to the truly converted then the truly converted become righteous in His eyes which is all that matters; God the Father is the one that needs to be satisfied with the process chosen.

And if He is satisfied that the death of Christ was sufficient to atone for the sins of mankind past, present and future then it becomes so as there is no higher power that can prevent it or change it. And in the same way, if God chooses to consider a person as having the righteousness of Christ though in practice this is impossible, then that person though not capable of acting in a perfect, holy, righteous way is nonetheless in God's eyes, a person of perfect, holy, righteous character.

In New Testament times, as Christians we are imputed the perfect holy righteous character of Christ which means that God considers us as though we had perfect holy righteous character when in fact we don't have it and can never have it in this life as flesh-and-blood human beings. It is a God level characteristic or quality which only God has and He is the only one that can impute it as He has the power to do so and there is no higher power that can prevent Him from doing so.

God considers us as having perfect holy righteous character because of our maintaining our attitude of obedience to Him in all things but we don't actually have it.

If we maintain our attitude of obedience to Him in all things then in His eyes we have Christ's perfect holy righteous character which is to say that no sin is imputed to us and this is what saves us.

Finally, just to be clear salvation is not of works, it cannot be earned but it does require works as James tells us.

Works Grace and Salvation

Jas 2:14 What doth it profit, my brethren, though a man say he hath faith, and have not works? can faith save him?

Jas 2:17 Even so faith, if it hath not works, is dead, being alone.

Jas 2:18 Yea, a man may say, Thou hast faith, and I have works: shew me thy faith without thy works, and I will shew thee my faith by my works.

Jas 2:20 But wilt thou know, O vain man, **that faith without works is dead?**

In other words, what you believe, your faith will lead you to try to live your life in accordance with your beliefs if you really believe what you say you believe. Changing your life to the extent humanly possible to be in agreement with the requirements of God's law and our efforts to obey God in all things are the works that result from our faith or belief in the Word of God.

As Christ makes clear and, here I am paraphrasing, a man is not known by what he says but by what he does or in Christ's own words:

Mat 7:20 Wherefore by their fruits ye shall know them.

Final Thoughts

It is all a rather interesting process where through imputation which means someone is ascribing or attributing a certain state of being to someone else though the one to which it is attributed is not changed by the imputation but is nevertheless effectively changed in the mind of the one doing the imputation and treated accordingly.

It's like saying, I consider him to be an honest person and my abiding attitude toward that person will now be that he is an honest person though he has proven to not always be honest in the past but since I know he is now trying to the best of his abilities to be honest then in my eyes he will continue to be an honest man even if now and then, there are slip-ups.

Christians are considered righteous because they are honestly trying to be righteous though they remain sinners despite their best efforts but

God continues to consider them as having the perfect holy righteous character of Christ. He continues imputing it to them and there is no higher power than can prevent Him from doing so and from it being the means of satisfying the requirement of the law that those that are to be saved have to be sinless in the eyes of God the Father for the wages of sin is death (the 2nd death) but the gift (free, unmerited) of God the Father is eternal life.

